

Message Text

UNCLASSIFIED

PAGE 01 TAIPEI 01000 170927Z

ACTION EB-08

INFO OCT-01 EA-12 ISO-00 /021 W

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FM AMEMBASSY TAIPEI

TO SECSTATE WASHDC PRIORITY 6470

INFO USDOC WASHDC

UNCLAS TAIPEI 1000

E.O. 11652: N/A

TAGS: ETRD, TW

SUBJECT: CONGRESSIONAL INQUIRY: ROC TARIFFS ON WATER COOLERS

REF : STATE 36334

1. WATER COOLERS ARE CLASSIFIABLE UNDER COLD DRINK MACHINERY, BTN 84.15 (1) (B) IN THE ROC CUSTOMS SCHEDULE (OTHER REFERENCE NUMBERS ARE CCC CODE 7301-31 AND SITC 7191-5). ROC CUSTOMS CONFIRMS THAT TARIFF RATE IS 46 PERCENT.

2. THE "EFFECTIVE RATE" OR, BETTER YET, "INCIDENCE" OF TARIFF IS MORE THAN 46 PERCENT BECAUSE OF CIF VALUATION AND 20 PERCENT CUSTOMS VALUATION SURCHARGE OR "QLIFT" FOR DUTY RWVYING PURPOSEN ASWELL AS FOUR PERCENT HARBOR TAX, HYPOTHETICAL PRICE CALCULATIONS WOULD BE AS FOLLOWS: FOB US PORT \$85, CIF TAIWANESE PORT \$100, CUSTOMS DUTY \$55.20, HARBOR TAX \$4.80 AND -- FINALLY -- LANDED COST \$160. LANDED COST IS USUALLY WHERE ONE STOPS IN DETERMINING IMPORT CHARGES SINCE CHARGES, COSTS AND MARK UPS IN THE INTERNAL MARKET EQUALLY APPLY TO DOMESTICALLY PRODUCED GOODS. ONE OF THESE WOULD BE THE COMMODITY TAX.

3. COMMERCIAL ATTACHE SUGGESTS THAT COMPANY CONTACT NEAREST US DEPARTMENT OF COMMERCE DISTRICT OFFICE TO EITHER BE COUNSELED BY INTERNATIONAL TRADE SPECIALIST UNCLASSIFIED

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OR TO ATTEND EXPORT WORKSHOP WHICH COVERS EXPORT PRICING.
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Message Attributes

Automatic Decaptoning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
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Decapton Date: 01 jan 1960
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